

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111

415/398-4510

FAX 415/398-4816

VIA AIR COURIER

October 23, 1997

RECORDATION NO. 15787-C FILED

OCT 28 '97

10-28 AM

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RE: Termination of Master Car Lease dated as of September 4, 1997 by Helm Financial Corporation ("Lease Termination").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the following document:

Two (2) fully-executed originals of the above-referenced Lease Termination.

In connection with the recording of the Lease Termination, please note the following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111


Name and Address of Lessee: CSX Equipment, a unit of CSX
Transportation, Inc.
Treasury Department - S/C B7J
100 North Charles Street
Baltimore, MD 21201

Equipment: One-hundred and twenty(120) rapid discharge open top hoppers bearing the reporting mark and numbers CSXT 351056-351175.

Previous STB Filing: Master Car Lease filed on August 24, 1988 under Recordation No. 15787.

Please file the Lease Termination as a supplementary document and return one (1) endorsed original to my attention. A check covering the filing fee of twenty-four dollars (\$24.00) is enclosed.

Sincerely,


Eric W. Stoll
Document Administrator

/es
Enclosures (2)

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TERMINATION OF LEASE

THIS TERMINATION OF MASTER CAR LEASE ("Termination") is dated as of September 4, 1997 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. Recitals. Lessor entered into the Master Car Lease dated as of January 15, 1988 ("Lease") with CSX Transportation, Inc., a Virginia corporation, with respect to the one-hundred twenty (120) rapid discharge, open top hopper railcars bearing the reporting mark and numbers CSXT 351056-351175. The Lease is on file at the Surface Transportation Board of the Department of Transportation (f.k.a. the Interstate Commerce Commission) ("STB") under STB Recordation No. 15787 filed on August 24, 1988.

The Lease was terminated on March 31, 1993. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. Termination. The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first above written.

HELM FINANCIAL CORPORATION

By: John F. Dains

Print Name: John F. Dains

Title: Senior Vice President & CFO

ph

STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On Oct. 22, 1997, before me, Emma S. Ortega - Notary Public
personally appeared John F. Dains, Senior Vice President and Chief
Financial Officer of HELM FINANCIAL CORPORATION,

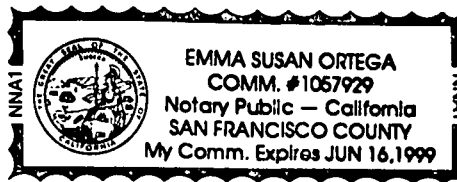
✓ personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s)
whose name(s) is/are subscribed to the within instrument and
acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on
the instrument the person(s), or the entity upon behalf of which the
person(s) acted, executed the instrument.

Witness my hand and official seal.

Emma Susan Ortega
SIGNATURE OF THE NOTARY

[Notarial Seal]



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